

# Briefly

## Employer Newsletter

ND Retirement and Investment Office  
1930 Burnt Boat Drive, PO Box 7100  
Bismarck, ND 58507-7100  
701-328-9885 or 1-800-952-2970  
[www.nd.gov/rio](http://www.nd.gov/rio)

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### LEGISLATIVE UPDATE

Enclosed is a summary of the ND Teachers' Fund for Retirement 2007 legislative proposal. The complete bill draft is available on the RIO website [www.nd.gov/rio](http://www.nd.gov/rio).

### REPORTING OF CONTRACTS

Members contracted over 9 months, but paid over 10, 11, or 12 months, must be expensed out on the June report which is due July 17.

*Example: A licensed member is contracted over 9 months but is paid over 12 months. The June report should have June, July and August payrolls combined into one entry on the June report.*

### REPORTING SUMMER SCHOOL

When do you report summer school? This is a common question and a common reporting error. Summer school programs should be reported in the fiscal year in which the work is performed. Salary for most summer school programs will be reported in two fiscal years.

*Example: A licensed member is contracted to teach a summer school program from June 1 to July 15. The employer needs to report the salary and hours for the work performed from June 1 to June 30 on the June report and the salary and hours for the work performed from July 1 to July 15 on the July report, regardless of when the salaries are paid.*



### DUAL MEMBERSHIP

Several TFFR employers also provide PERS retirement to eligible non-teaching staff. To correctly report an employee working multiple jobs that require participation in TFFR and PERS, the employer should report to both systems based on job duties.

*Examples:*

*Teacher A*

*Full-time teacher's aide Sept-May  
(Report to PERS)*

*Also teaches summer school  
(Report to TFFR)*

*Teacher B*

*Part-time teacher's aide Sept-May  
Meets PERS requirements  
(Report to PERS)*

*Also teaches one class Sept-May  
(Report to TFFR)*

### YEAR-END CLEAN UP

During the next several months, RIO staff will be running several year-end balancing reports to determine if the member information submitted to TFFR is reasonable. We may be calling you to verify some information. Thank you for your help and patience.

### DISTRICT CLOSURES OR CONSOLIDATIONS

If your district is closing or going to a non-operating status, please notify TFFR in writing.

If your district is consolidating with another district, also notify us in writing. In addition, submit a Notice of School District Change form (801) and a new Employer Payment Plan form (800). The new

forms can be found on our website and must be submitted to TFFR by the first reporting period of the new fiscal year.

### **FISCAL YEAR-END REMINDERS**

► To close a member record, TFFR requires compensated hours (not to exceed 700) and last date worked. This information should be reported the same month you report the final salaries earned (May or June). The due date for final payment of contributions for fiscal year ending June 30, 2006 is July 17, 2006. If you need to make a change to salary, compensated hours, or last date worked, please notify us in writing with an explanation of the necessary corrections.

► Payments for unused vacation and/or sick leave are not subject to retirement contributions and should not be reported to TFFR.

► If you do not have contributions to report for a particular month, it is still necessary to submit written notification to TFFR documenting you will not be reporting anything for the given month.

► A Notification of School District Change form must be filed with TFFR when a district has a change in: name, superintendent/administrator, business manager, report preparer, address, telephone or fax number, or e-mail address.

► An Employer Payment Plan form must be filed if a district is changing models. The form should be sent as soon as the district is aware of the change, or no later than August 15. The new plan model must be implemented at the beginning of the school year (July 1).

► Please visit our website for easy access to employer information including the *TFFR Employer Guide*, frequently asked questions, and necessary forms.

